

Author's Index

Volume 30

A

- Agami, Abdel M., "Examining Financial Statements Computer-Style," August, p. 38.
- Alderman, C. Wayne, "Accounting for ITC—The Deferral Approach," October, p. 38.
- Alexander, Paul, "Personal Financial Planning—Make It Your Business," August, p. 34.
- Arlinghaus, Barry P., "Property Contributions to Partnerships After the 1984 Tax Reform Act," February, p. 32.
- Armitage, Jack, "Control and Audit in the Small Business Environment," May, p. 30.
- Auster, Rolf, "Multiple Adjusted Basis Situations," February, p. 18.

B

- Baggett, Walter O., "Computers & Templates—Increasing Quantity, Quality and Control," May, p. 36.
- Bartley, Douglas L., "Guiding the Small Business With Quantitative Techniques," August, p. 18.
- Booker, Quinton, "Accountants Respond—A Survey on Review Procedures," September, p. 34.
- Borghese, Phyllis, "Tax Talk," January, p. 45, February, p. 43, March, p. 44, April, p. 50, May, p. 52, June, p. 45, July, p. 34, August, p. 44, September, p. 40, October, p. 48, November, p. 47, December, p. 45.
- Brennan, Michael J., "How to Choose the Best Form of Business for Your Clients," June, p. 28.
- Brown, Kevin, "Are You Suited for Success? Dressing for a Professional Image," November, p. 38.
- Bruton, John W., "Practice Pointers," August, p. 42, September, p. 34.
- Bryan, E. Lewis, "Personal Financial Statements—Guidelines for the Accountant," March, p. 26.

C

- Cairns, Scott N., "The Ten Commandments for Good Tax Citizenship," June, p. 35.
- Cappitelli, Susan Brown, "Current Literature," April, p. 47, May, p. 51, June, p. 41, July, p. 33, August, p. 41, September, p. 39, October, p. 47, November, p. 46, December, p. 44.
- Carmichael, Bobby J., "Church Accounting—The Gospel According to IRS," June, p. 20.
- Cell, Robert F., "Guiding the Small Business With Quantitative Techniques," August, p. 18.
- Chandler, Bettye R., "ACA Roundup," January, p. 14, December, p. 8.
- Cirtin, Arnold, "Flat Rate Income Tax—The Debate Continues," April, p. 32.
- Clarke, Keith B., "Practice Pointers," June, p. 40.
- Coppage, Richard E., "The Taxing Issue of Social Security," August, p. 30.
- Corcoran, Edward W., "ACA Roundup," August, p. 8.
- Cordano, Donald L., "NSPA Fills the Gap in GAAP," September, p. 18.
- Cron, William R., "Accounting for Futures Contracts," October, p. 42.

D

- Dancer, W. Terry, "Educating Your Teacher Clients—Deductible Travel Expenses While Pursuing Further Studies," March, p. 22.
- Daughtrey, Zoel W., "The Changing Complexities of Home Office Deductions," October, p. 18.
- Davidson, Jeffrey P., "Advertising—What It Is and How Your Firm Can Do It," July, p. 16.
- DeForrest, Sean, "Are You Suited for Success? Dressing for a Professional Image," November, p. 38.

E

- Edmunds, Wayne L., "Dividends Received Deduction—Lessening the Tax Load," June, p. 38.
- Egger, Roscoe L. Jr., "IRS Commissioner Reflects," October, p. 14.
- Egger, Roscoe L. Jr., "An Update on FTD Coupons," December, p. 18.
- Elkins, Mildred, "ACA Roundup," March, p. 12.
- Epstein, Steven M., "Debits & Credits," August, p. 10.

F

- Fezell, Robert R., "NSPA Active on Capitol Hill—President and Second Vice President Testify," April, p. 20.
- Fellows, James A., "Alimony Payments—The New Rules of the Game," January, p. 20.
- Fellows, James A., "Partnerships and the Investment Tax Credit," September, p. 26.
- Fesler, Robert D., "The Changing Complexities of Home Office Deductions," October, p. 18.
- Fisher, Ted L., "Going Condo—Tax Planning for a Conversion," June, p. 32.
- Fisken, Bernard, "Debits & Credits," October, p. 10.
- Flesher, Tonya K., "Educating Your Teacher Clients—Deductible Travel Expenses While Pursuing Further Studies," March, p. 22.
- Flesher, Tonya K., "Tax Exempt Organizations: How to Avoid Private Foundation Status," November, p. 24.
- Fulcher, Bill, "Debits & Credits," April, p. 18.

G

- Garber, Mary Beth, "Accounting Software—A Variety of Options," May, p. 24.
- Golar, Evan, "Practice Pointers," March, p. 42.
- Greenberg, Ira S., "Understanding the New Hospital Financing Concepts," October, p. 29.
- Grille, Robert, "NSPA Active on Capitol Hill—President and Second Vice President Testify," April, p. 20.
- Grove, Gary, "The Supreme Court Ruling—Shattering the Confidentiality Code," April, p. 26.

H

- Hammer, Lawrence H., "Tax Implications of Computer Purchases," May, p. 42.
- Hearn, Ann Marie, "Keys to Successful Tax Planning—To Depreciate or to Expense?" March, p. 16.
- Hershey, Gerald L., "Developing Effective Client Relationships," July, p. 28.

(continued on next page)

(continued from page 49)

Hill, Victoria, "Debits & Credits," March, p. 14.

Ho, Cara, "The Race Is On: Has Competition Changed the Accounting Profession?" December, p. 20.

Holden, Robert, "ACA Roundup," May, p. 14.

Horton, Thomas R., "Debits & Credits," February, p. 12, November, p. 10.

K

Kaplan, Philip G., "The Supreme Court Ruling—Shattering the Confidentiality Code," April, p. 26.

Killough, Larry, "The Race Is On: Has Competition Changed the Accounting Profession?" December, p. 20.

Kleiner, Brian, "Are You Suited for Success? Dressing for a Professional Image," November, p. 38.

Knackstedt, Mary V., "Interior Office Design—Making a Professional Statement," July, p. 26.

Kopel, James, "ACA Roundup," February, p. 10, November, p. 8.

Kozub, Robert M., "Incentive Stock Options: Congress' Latest Affair With Statutory Stock Options—Part 1," February, p. 36.

Kozub, Robert M., "Incentive Stock Options: Congress' Latest Affair With Statutory Stock Options—Part 2," March, p. 36.

L

Leinicke, Linda, "Tax Exempt Organizations: How to Avoid Private Foundation Status," November, p. 24.

Liao, Woody M., "Evolution of Accounting for Interest Costs," February, p. 26.

Locarnini, John, "ACA Roundup," April, p. 16.

M

Malone, Fannie, "To Defer or Not to Defer Taxes?" September, p. 16.

Martin, Jack, "Expanding Your Practice—Capitalize on Computer Marketing Power," July, p. 24.

Matoney, Joseph P., "The Ten Commandments of Good Tax Citizenship," June, p. 35.

McGuar, James E., "Practice Survival in the '80s," April, p. 36.

McTague, Edward P., "Charitable Contributions After TRA '84," March, p. 33.

Milano, Duane R., "Church Accounting—The Gospel According to IRS," June, p. 20.

Mills, John R., "Personal Financial Statements—The Accountant's Role," December, p. 36.

Milne, Bruce, "Accounting Software—A Variety of Options," May, p. 24.

Munter, Paul, "Accounting for Investment Tax Credit," January, p. 28.

Murphy, Kevin E., "Tax Implications of Computer Purchases," May, p. 42.

N

Novins, Neil L., "Debits & Credits," June, p. 16.

O

O'Hanlon, George, "Confessions of an Ombudsman," June, p. 18.

O'Neil, Cherie J., "Tax Planning Tips for Real Estate Investments," November, p. 33.

Orlando, Louis A., "Small Business Pays the Penalty of Ignorance," January, p. 36.

Owens, James I., "A Review of Current Tax Issues," January, p. 16.

P

Panetta, Leon E., "Representation Before the Tax Court—Who Is Qualified?" December, p. 16.

Parker, George M., "Debits & Credits," September, p. 10.

Pitre, Richard, "To Defer or Not to Defer Taxes?" September, p. 16.

Phillips, Thomas, "Practitioners—Take a Byte Out of Your Time," May, p. 20.

Pollard, William B., "How to Choose the Best Form of Business for Your Clients," June, p. 28.

Porter, Richard, "The Shareholder Loan: Putting It to the Test," September, p. 36.

Prasco, Victor, "ACA Roundup," June, p. 12.

Price, Thomas E., "Practice Pointers," January, p. 42.

R

Reilly, Maryalyce, "Capitol Corridors," January, p. 9, February, p. 8, March, p. 10, April, p. 12, May, p. 12, June, p. 10, July, p. 8.

Robin, Leon, "ACA Roundup," July, p. 10.

Rose, Clarence C., "Tax Planning Tips for Real Estate Investments," November, p. 33.

Rosenzweig, Joseph Y., "Debits & Credits," January, p. 27.

Rothermel, G. Mac, "Practitioners—Take a Byte Out of Your Time," May, p. 20.

Rouse, Robert W., "Personal Financial Statements—Guidelines for the Accountant," March, p. 26.

S

Sager, William H., "Washington Comment," January, p. 6, February, p. 6, March, p. 6, April, p. 8, May, p. 8, June, p. 8, July, p. 6, August, p. 6, September, p. 6, October, p. 6, November, p. 6, December, p. 6.

Sager, William H., "What's in a Name? The Unlicensed Accountant," August, p. 22.

Schlesinger, Michael, "S Corporation or Partnership: Examining the Options," December, p. 32.

Schkeeper, Peter A., "Practice Pointers," February, p. 40.

Schnepper, Jeff, "Financial Planning for Interest-Free Loans," April, p. 43.

Schulteis, John F., "ACA Roundup," September, p. 8.

Shapiro, Leslie S., "Continuing Education for Enrolled Agents: Director of Practice Discusses New Proposal," November, p. 16.

Smith, James G. R., "Planning Ahead for Your Clients: Building a Solid Case," February, p. 21.

Smith, L. Murphy, "Accounting for ITC—The Deferral Approach," October, p. 38.

Smith, W. Harvey, "Practice Pointers," November, p. 43, December, p. 42.

Spivak, Jonathan, "Market Research—The Key to Accountancy Firm Development," July, p. 20.

Stein, Alvin M., "The Risk of Lawsuits—What Is the Accountant's Legal Liability?" April, p. 43.

Stevenson, Erin, "Accounting Software—A Variety of Options," May, p. 26.

Stroh, Ross, "Flat Rate Income Tax—The Debate Continues," April, p. 32.

T
Talaysum, Adil T., "Payback Period: A Modified Approach," January, p. 38.

Taylor, Rick J., "Incentive Stock Options: Congress' Latest Affair With Statutory Stock Options, Part 1," February, p. 36.

Taylor, Rick J., "Incentive Stock Options: Congress' Latest Affair With Statutory Stock Options, Part 2," March, p. 36.

Thain, Gerald J., "Restrictions on Compilations and Review Reports: Are They in the Consumer's Interest?" December, p. 25.

Thibadoux, Greg M., "Understanding the New Hospital Accounting Concepts," October, p. 29.

Thompson, James H., "Accounting for ITC—The Deferral Approach," October, p. 38.

Traub, Jack, "Tax Consequences of Liquidating a Closely Held Corporation," October, p. 31.

Trubnick, Michael, "Payback Period: A Modified Approach," January, p. 38.

Tucker, Judith, "ACA Roundup," October, p. 8.

Tummins, Marvin, "To Defer or Not to Defer Taxes?" September, p. 16.

V
Van Regenmorter, Robert, "Caribbean Havens: In Search of a Tax Paradise," September, p. 30.

Vangermeersch, Richard, "The Ten Commandments of Good Tax Citizenship," June, p. 35.

W
Wadhwa, Darshan L., "Going Condo—Tax Planning for a Conversion," June, p. 32.

Weiner, Ted, "Abacus to Computer—An Overview," May, p. 18.

Weirich, Thomas R., "Accounting for Futures Contracts," Oct. p. 42.

Woelfel, Charles J., "Developing Effective Client Relationships," July, p. 28.

Wolosky, Joel M., "The Risk of Lawsuits—What Is the Accountant's Legal Liability?" April, p. 40.

Y
Yallapragada, Ram, "Evolution of Accounting for Interest Costs," February, p. 26.

Z
Zitello, Mary, "Current Literature," January, p. 44, February, p. 42.

Subject Index Volume 30

accounting

January, "Payback Period: A Modified Approach," Adil T. Talaysum, Michael Trubnick, p. 38.

February, "Evolution of Accounting for Interest Costs," Ram Yallapragada, Woody M. Liao, p. 26.

February, "Incentive Stock Options: Congress' Latest Affair With Statutory Stock Options—Part 1," Rick J. Taylor, Robert M. Kozub, p. 36.

February, "Property Contributions to Partnerships After the 1984 Tax Reform Act," Barry P. Arlinghaus, p. 32.

March, "Personal Financial Statements—Guidelines for the Accountant," E. Lewis Bryan, Robert W. Rouse, p. 26.

March, "Incentive Stock Options—Congress' Latest Affair With Statutory Stock Options—Part 2," Rick J. Taylor, Robert M. Kozub, p. 36.

June, "Church Accounting—The Gospel According to IRS," Bobby J. Carmichael, Wendell E. Edwards, Duane R. Milano, p. 20.

June, "Dividends Received Deduction—Lessening the Tax Load," Wayne L. Edmunds, p. 38.

September, "Accountants Respond—A Survey on Review Procedures," Quinton Booker, p. 34.

October, "Accounting for Futures Contracts," Thomas R. Weirich, William R. Cron, p. 42.

December, "Personal Financial Statements: The Accountant's Role," John R. Mills, p. 36.

computers

May, "Abacus to Computer—An Overview," Ted Weiner, p. 18.

May, "Practitioners—Take a Byte Out of Your Time," Thomas Phillips, G. Mac Rothermel, p. 20.

May, "Accounting Software—A Variety of Options," Bruce Milne, Mary Beth Garber, Erin Stevenson, p. 24.

May, "Control & Audit in the Small Business Environment," Jack Armitage, p. 30.

May, "Computers & Templates—Increasing Quantity, Quality and Control," Walter O. Baggett, p. 36.

May, "Tax Implications of Computer Purchases," Lawrence H. Hammer, Kevin E. Murphy, p. 42.

August, "Examining Financial Statements Computer-Style," Abdel M. Agami, p. 38.

estate planning

April, "Financial Planning for Interest-Free Loans," Jeff Schnepfer, p. 43.

finance, investment, credit

April, "Financial Planning for Interest-Free Loans," Jeff Schnepfer, p. 43.

September, "To Defer or Not to Defer Taxes," Richard Pitre, Fannie L. Malone, Marvin Tummins, p. 16.

September, "Caribbean Havens: In Search of a Tax Paradise," Robert Van Regenmorter, p. 30.

September, "The Shareholder Loan—Putting It to the Test," Robert Porter, p. 36.

October, "Understanding the New Hospital Financing Concepts," Greg M. Thibadoux, Ira S. Greenberg, p. 29.

October, "Tax Consequences of Liquidating a Closely Held Corporation," Jack Traub, p. 31.

internal revenue service

January, "A Review of Current Tax Issues," James I. Owens, p. 16.

February, "Planning Ahead for Your Clients: Building a Solid Case," James G.R. Smith, p. 21.

June, "Confessions of an Ombudsman," George O'Hanlon, p. 18.

October, "IRS Commissioner Reflects," Roscoe L. Egger, Jr., p. 14.

November, "Continuing Education for Enrolled Agents, IRS Director of Practice Discusses New Proposal," Leslie S. Shapiro, p. 16.

December, "An Update on FTD Coupons," Roscoe L. Egger, Jr., p. 18.

investment tax credit

January, "Accounting for Investment Tax Credit," Paul Munter, p. 28.

(continued on next page)

(continued from page 51)

March, "Keys to Successful Tax Planning—To Depreciate or to Expense?" Ann Marie Hearn, p. 16.

September, "Partnerships and the Investment Tax Credit," James A. Fellows, p. 26.

October, "Accounting for ITC—The Deferral Approach," James H. Thompson, C. Wayne Alderman, L. Murphy Smith, p. 38.

liability

April, "The Risk of Lawsuits—What Is the Accountant's Legal Liability?" Alvin M. Stein, Joel M. Wolosky, p. 40.

April, "The Supreme Court Ruling—Shattering the Confidentiality Code," Gary Grove, Philip G. Kaplan, p. 26.

marketing and professional development

July, "Advertising—What It Is & How Your Firm Can Do It," Jeffrey P. Davidson, p. 16.

July, "Market Research—The Key to Accountancy Firm Development," Jonathan Spivak, p. 20.

July, "Expanding Your Practice—Capitalize on Computer-Marketing Power," Jack Martin, p. 24.

July, "Interior Office Design—Making a Professional Statement," Mary V. Knackstedt, p. 26.

July, "Developing Effective Client Relationships," Charles J. Woelfel, Gerald L. Hershey, p. 28.

November, "Are You Suited For Success? Dressing For a Professional Image," Kevin Brown, Sean DeForrest, Brian Kleiner, p. 38.

December, "The Race Is On: Has Competition Changed the Accounting Profession?" p. 20.

nspa

February, "NSPA Responds to AICPA Criticism," p. 15.

April, "NSPA Active on Capitol Hill—President and Second Vice President Testify," Robert Grille, Robert R. Feazell, p. 20.

April, "Practice Survival in the '80s," James E. McGuar, p. 36.

August, "What's in a Name?—The Unlicensed Accountant," William H. Sager, p. 22.

September, "NSPA Fills the Gap in GAAP," Donald L. Cordano, p. 18.

November, "Presidential Profile: Frank C. Santos, Jr.," p. 20.

December, "Restrictions on Compilations and Review Reports: Are They in the Consumer's Interest?" Gerald J. Thain, p. 25.

s corporation

January, "Small Business Pays the Penalty of Ignorance," Louis A. Orlando, p. 36.

June, "How to Choose the Best Form of Business For Your Client," Michael J. Brennan, William B. Pollard, p. 28.

December, "S. Corporations and Partnerships: Examining the Options," Michael Schlesinger, p. 32.

tax planning and return preparation

January, "Alimony Payments—The New Rules of the Game," James A. Fellows, p. 20.

January, "Payback Period: A Modified Approach," Adil T. Talaysum, Michael Trubnick, p. 38.

February, "Multiple Adjusted Basis Situations," Rolf Auster, p. 18.

February, "Planning Ahead for Your Clients: Building a Solid Case," James G. R. Smith, p. 21.

March, "Educating Your Teacher Clients—Deductible Travel Expenses While Pursuing Further Studies," Tonya K. Fleisher, W. Terry Dancer, p. 22.

June, "Going Condo—Tax Planning for a Conversion," Darshan L. Wadhwa, Ted L. Fisher, p. 32.

June, "The Ten Commandments for Good Tax Citizenship," Scott N. Cairns, Joseph P. Matoney, Richard Vangermeersch, p. 35.

August, "Guiding the Small Business With Quantitative Techniques," Robert F. Cell, Douglas L. Bartley, p. 18.

August, "Personal Financial Planning—Make It Your Business," Paul Alexander, p. 34.

August, "The Taxing Issue of Social Security," Richard E. Coppage, p. 30.

November, "Tax Exempt Organizations: How to Avoid Private Foundation Status," Linda Leinicke, Tonya K. Fleisher, p. 24.

November, "Tax Planning Tips for Real Estate Investments," Clarence C. Rose, Cherie J. O'Neil, p. 33.

tax reform act of 1984

January, "Alimony Payments—The New Rules of the Game," James A. Fellows, p. 20.

February, "Planning Ahead for Your Clients: Building a Solid Case," James G. R. Smith, p. 21.

February, "Property Contributions to Partnerships After the 1984 Tax Reform Act," Barry P. Arlinghaus, p. 32.

March, "Charitable Contributions After TRA '84," Edward P. McTague, p. 33.

October, "The Changing Complexities of Home Office Deductions," Zoel W. Daughtrey, Robert D. Fesler, p. 18.

tax regulations

April, "Flat Rate Income Tax—The Debate Continues," Arnold Cirtin, Ross Stroh, p. 32.

December "Representation Before the U.S. Tax Court: Who is Qualified?" Leon E. Panetta, p. 16.

STATEMENT OF OWNERSHIP, MANAGEMENT AND CIRCULATION			
1. TITLE OF PUBLICATION		2. ISSUE DATE	3. DATE OF FILING
NATIONAL PUBLIC ACCOUNTANT		0 9 / 2 7 8 0	10-25-80
4. FUNCTION OF PERIODICAL		5. NUMBER OF ISSUES PUBLISHED ANNUALLY	6. ANNUAL SUBSCRIPTION PRICE
MONTHLY		12	\$15.00
7. COMPLETE MAILING ADDRESS OF HEADQUARTERS OFFICE OF PUBLICATION (Street, City, State, and ZIP Code)			
1010 N. Fairfax St., Alexandria, VA 22314			
8. COMPLETE MAILING ADDRESS OF THE HEADQUARTERS OF GENERAL BUSINESS OFFICES OF THE PUBLISHER (See note)			
Same as above			
9. FULL NAMES AND COMPLETE MAILING ADDRESSES OF PUBLISHER, EDITOR, AND MANAGING EDITOR (See note below)			
PUBLISHER: James and Carolyn Sager, National Society of Public Accountants, 1010 N. Fairfax St., Alexandria, VA 22314			
EDITOR: James and Carolyn Sager, Same as above			
MANAGING EDITOR: Stanley H. Stearns, 1010 N. Fairfax St., Alexandria, VA 22314			
10. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Nery Zibello, 1010 N. Fairfax St., Alexandria, VA 22314			
11. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
12. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
13. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
14. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
15. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
16. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
17. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
18. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
19. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
20. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
21. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
22. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
23. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
24. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
25. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
26. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
27. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
28. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
29. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
30. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
31. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
32. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
33. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
34. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
35. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
36. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
37. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
38. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
39. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
40. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
41. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
42. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
43. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
44. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
45. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
46. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
47. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
48. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
49. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
50. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
51. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
52. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
53. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
54. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
55. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
56. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
57. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
58. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
59. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
60. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
61. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
62. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
63. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
64. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
65. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
66. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
67. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
68. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
69. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
70. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
71. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
72. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
73. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
74. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
75. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
76. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
77. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
78. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
79. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
80. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
81. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
82. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
83. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
84. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
85. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
86. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
87. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
88. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
89. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
90. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
91. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
92. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
93. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
94. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
95. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
96. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
97. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
98. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
99. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			
100. OWNERSHIP: Name and Complete Mailing Address of Each Owner (See note below)			
Full Name: COMPLETE MAILING ADDRESS: DATE:			

Published for Post Office regulations.

